

Form North Dakota Transmittal Of Wage And Tax Statement
307

Account No: _____ Period ending _____, due _____

- ☐ Fill in this circle if you no longer have ND Employees and enter the last day of your final payroll period. _____

North Dakota income tax withheld per W-2s and 1099s: \$ _____

Name:

Address:

Address:

City State Zip Code:

If address and zip code are not correct, please make necessary changes.

Tax Department Use Only

Amount reconciled \$ _____

☐ FWNS

☐ NSW



If address and zip code are not correct, make necessary changes.

Mail return with W-2 and 1099 forms to: Office of State Tax Commissioner,
600 E. Boulevard Ave., Dept. 127, Bismarck, ND 58505-0554.

Detach top Form 307 and mail with the state copy of your employees and other payees W-2 and 1099 forms. Form 307 must also be completed and mailed with your magnetic media.

Copy the information from the completed Form 307 above to the taxpayer's copy below and retain the taxpayer's copy for your record.

See detailed instructions on back side.

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North Dakota income tax withheld per W-2s and 1099s: \$ _____

Taxpayer's Copy
Do Not Mail

If address and zip code are not correct, please make necessary changes.

Tax Department Use Only

Amount reconciled \$ _____

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Instructions

Who Must File

Form 307 must be filed by:

- An employer subject to North Dakota's income tax withholding law, whether or not the employer withheld North Dakota income tax. The employer must submit with Form 307 a copy of each Form W-2 that the employer is required to file with the Social Security Administration.
- Any person who voluntarily withheld North Dakota income tax from a payment for which the person is required to file a Form 1099 with the Internal Revenue Service. The person must submit with Form 307 a copy of each Form 1099 reporting a payment from which North Dakota income tax was withheld.

Magnetic Media Requirement

You must submit the W-2 and 1099 forms on magnetic media if (1) you are required to file them on magnetic media with the Internal Revenue Service and (2) the quantity of forms to be filed with North Dakota is 250 or more. You may voluntarily file on magnetic media if the number of forms to be filed with North Dakota is less than 250. You will find detailed information about filing on magnetic media in our *Income tax guideline: Information returns*, which is available on our web site at www.nd.gov/tax.

How to Complete Form 307

Form 307 is mailed to all companies registered to withhold North Dakota state income tax from wages or other payments. The account number, period ending, and due date have been preprinted on the form. Enter the total North Dakota state income tax withheld (as shown on Forms W-2 or 1099) in the dollar line. If you are submitting paper W-2 or 1099 forms, attach an adding machine tape totaling the North Dakota withholding amounts. Be sure to date and sign the form and enter the title of the person signing. Copy the information from the completed Form 307 to the Taxpayer's Copy section and retain this portion of the form for your records. Please note:

- If you filed and submitted North Dakota income tax withholding under more than one identification number during please attach a note to Form 307 listing each ID number.
- One copy of each W-2 and 1099 form (or magnetic media) must accompany the Form 307.
- All paper W-2 and 1099 forms must be separated before submitting.
- Mail completed Form 307 and copies of W-2 and 1099 forms (or magnetic media) to:
Office of State Tax Commissioner, 600 E Boulevard Ave. Dept. 127, Bismarck, ND 58505-0554.

When to File

If Still in Business: Form 307 and accompanying W-2 and 1099 forms must be filed with the Office of State Tax Commissioner on or before February 28 of the following year.

If Out of Business: Form 307 and accompanying W-2 and 1099 forms must be filed at the same time you file your final Federal forms W-3 and W-2 with the Internal Revenue Service.

Forms and Assistance

If you have questions or need forms, you may contact the Income Tax Withholding Section at (701)328-3125. The speech and hearing impaired may call through Relay North Dakota at 1-800-366-6888. You may also obtain forms and guidelines on our web site at www.nd.gov/tax or by writing to our office at the above address.